EXHIBIT "J"

February 18, 2000

Mr. Joe Gerek
WRS FILM & VIDEO LABS, INC.
1000 Napor Blvd.
Pittsburgh, PA 15205

Via Fax
One (1) Page Total

RE: UPDATE REQUEST ON PLAZA A.R. / COLLECTIONS & CASH

Dear Joe:

I will be meeting with several of Plaza's key program suppliers (producers) over the next few weeks, which I'm not looking forward to...

I'm at a loss as to what to say to them regarding the WRS Services Agreement and the continuing problems that Melanie and Joe claim to have in meshing our Quickbooks records into the WRS system. These delays are killing Plaza, as we've been unable to supply our customers with balance statements, apply any payments, add in new sales which we are completely in the dark over, and finally, to render sales reports to our producers as required.

Joe Sefel (Classic Animation) accused me yesterday of being involved in a fraudulent scheme with WRS to abscond with his animation revenues! I know that's simply his emotional venting, but from his perspective, Plaza has been overly complacent and patient with WRS during this new structure and he feels that we should be putting WRS on legal notice of breach. I appreciate his position, but am supportive of a war and legal battle with WRS. The whole point of the Services Agreement was to avoid such conflicts. It makes sense – on paper at least – but in the real world the absence of collections and reporting is making it into a worse situation than before. I wonder if I'll have money to pay for my AFM registration, my telephones and Plaza's rent this month? I'm completely in the dark because all our cash flow is dependent upon whether or not the Plaza A.R. can be interfaced with the WRS system.

I went ahead and called Ingram Entertainment yesterday about their overdue balances to Plaza. I was surprised, relieved and a bit alarmed, to be told that they sent a significant payment two weeks ago to the Lock Box! Will Plaza get our share as per the Services Agreement? Will I need to call every account to find out that – contrary to WRS reports of no collections – that payments were already received? This is not what I was promised when we structured this deal. Please advise.

Eric Parkinson
President / C.E.O.